



APPLICATION FOR REGISTRATION FOR MOTOR FUEL TAXES

ANSWER ALL QUESTIONS COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING.

1. Date Tennessee operations began: \_\_\_\_\_
2. Are you currently registered with the Tennessee Department of Revenue?    Yes \_\_\_\_\_    No \_\_\_\_\_  
If YES, under what name(s) and what FEIN(s)/SSN(s) do you operate? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. CHECK ALL BOXES THAT APPLY TO YOUR BUSINESS ACTIVITY: (SEE DEFINITIONS)
- ☐ \*Blender

☐ \*Bonded Imported

☐ \*Compressed Natural Gas

☐ \*Distributor/Supplier

☐ Exempt Governmental Agency

☐ \*Exporter

☐ \*Liquified Gas Dealers

☐ \*Liquified Gas users

☐ \*Restricted Importer

☐ \*Terminal Operator

☐ \*Transporter (Carrier)

☐ \*Wholesaler

☐ \*Dyed Fuel Retailer
- TYPE OF BOND:    ☐ Surety    ☐ Personal Surety    ☐ Cash    ☐ Certificate of Deposit    ☐ None Required
- \*Requires Bond (See Bond Form attached)

4. CHECK THE TYPE OF LICENSE(S) FOR WHICH YOU ARE APPLYING: (SEE DEFINITIONS)
- ☐ Blender License

☐ Compressed Natural Gas User's Permit

☐ Exporter License

☐ Governmental Exemption Permit

☐ Importer License

☐ Bonded

☐ Restricted

☐ Liquified Gas Dealers Permit

☐ Liquified Gas Users Permit

☐ Permissive Supplier License

☐ Supplier License

☐ Terminal Operator License

☐ Transporter Carrier License

☐ Wholesaler License

☐ Dyed Fuel Retailer

TERMINAL OPERATORS MUST ATTACH A LIST STATING THE LOCATION OF EVERY TERMINAL.

5. Will you be blending fuels in Tennessee?    Yes \_\_\_\_\_    No \_\_\_\_\_    If YES, attach a description of products blended and end products after blending.
6. Are you:    Private Carrier \_\_\_\_\_    Common Carrier \_\_\_\_\_    N/A \_\_\_\_\_  
If private carrier, are you for hire?    Yes \_\_\_\_\_    No \_\_\_\_\_
7. If you are applying for a supplier's license, are you electing to pre-collect Tennessee tax on sales made from terminals located outside Tennessee:    Yes \_\_\_\_\_    No \_\_\_\_\_
8. If you are applying for a wholesaler license, do you wish to defer your tax payment to your supplier?    Yes \_\_\_\_\_    No \_\_\_\_\_
9. If you are applying for a supplier's license, are you seeking refiner status?    Yes \_\_\_\_\_    No \_\_\_\_\_  
If yes, do you own a refinery within the United States?    Yes \_\_\_\_\_    No \_\_\_\_\_  
Give location \_\_\_\_\_
10. Do you own or operate a refinery in the state of Tennessee?    Yes \_\_\_\_\_    No \_\_\_\_\_

11. List the states from which you import motor fuels. (Separate attachment)

12. List the states to which you export motor fuels. (Separate attachment)

13. If you are applying for a Restricted Importer's License, have you entered into a pre-collection agreement with supplier(s)?  
Yes \_\_\_\_\_    No \_\_\_\_\_    If yes, you must attach a copy of your pre-collection agreement. (Separate attachment)
- (A) List all states in which you hold a motor fuel license and the license number in each state. (Separate atachment)
- (B) List the terminal source(s) for product destined for Tennessee. (Separate attachment)
- (C) List the supplier(s) from whom you will acquire product with Tennessee destinations. (Separate attachment)

14. Describe the principal business activity at this location, stating the major products sold or used. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

15. BUSINESS NAME	16. BUSINESS MAILING ADDRESS
BUSINESS NAME (ATTACH LIST IF NECESSARY FOR ADDITIONAL LOCATIONS)	NAME (ENTER CORPORATION NAME, IF APPLICABLE)
STREET, HIGHWAY (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE NUMBER)	P.O.C BOX, STREET, ROUTE, OR HIGHWAY
CITYSTATEZIP CODE	CITYSTATEZIP CODE

17. BUSINESS TELEPHONE: (    )

FAX NUMBER: (    )

18. County location where business is located \_\_\_\_\_

Is this business located inside city limits?    Yes \_\_\_\_\_    No \_\_\_\_\_

If YES, Indicate what city \_\_\_\_\_

19. ENTER YOUR FEDERAL EMPLOYER’S IDENTIFICATION #    

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☐ APPLIED FOR  
☐ NOT REQUIRED

20. BUSINESS TYPE

\_\_\_\_\_ Sole Proprietorship

\_\_\_\_\_ Corporation (Tennessee)

\_\_\_\_\_ General Partnership

\_\_\_\_\_ Limited Liability Company

\_\_\_\_\_ Corporation (Out-of-State)

\_\_\_\_\_ Limited Partnership

21. IDENTIFY OWNERS, OFFICERS, AND/OR PARTNERS (ATTACH ADDITIONAL NAMES AND SOCIAL SECURITY NUMBERS ON SEPARATE SHEET).

(1) NAME

HOME TELEPHONE #

SOCIAL SECURITY NUMBER

HOME ADDRESS (DO NOT USE P.O. BOX # )

CITY

STATE

ZIP CODE

(2) NAME

HOME TELEPHONE #

SOCIAL SECURITY NUMBER

HOME ADDRESS (DO NOT USE P.O. BOX # )

CITY

STATE

ZIP CODE

(3) NAME

HOME TELEPHONE #

SOCIAL SECURITY NUMBER

HOME ADDRESS (DO NOT USE P.O. BOX # )

CITY

STATE

ZIP CODE

22. PREVIOUS BUSINESS NAME

PREVIOUS OWNER’S TELEPHONE NO.

STILL IN BUSINESS?  
Yes \_\_\_\_\_ No \_\_\_\_\_

PREVIOUS OWNER’S NAME AND ADDRESS

23. Are any principals or corporate officers affiliated with other petroleum companies in Tennessee?    Yes \_\_\_\_\_ No \_\_\_\_\_  
Attach a separate sheet listing their names, titles, federal or foreign jurisdiction?

24. Has the applicant, or any of the applicant’s agents, officers or employees, been convicted of any crime related to tax matters or for aiding in the evasion of tax in any state, federal or foreign jurisdiction?    YES/NO \_\_\_\_\_

25. The statements made on this application are true to the best of my knowledge and belief. **(This application must be signed by the individual owner, a partner, or an officer of the corporation.)**

SIGN  
HERE: \_\_\_\_\_  

Owner, Partner, or Officer **(Do not print or use stamp)**

\_\_\_\_\_  
TitleDate

FOR DEPARTMENT USE ONLY

NEED ASSISTANCE?

After completing the registration process, you will receive license and reporting information. As a public service, the Tennessean Department of Revenue has a toll-free telephone number for Tennessee residents. For assistance, call 1-800-342-1003 toll-free in Tennessee. If you are located in the Nashville area or out-of-state, call (615) 253-0600.



**INSTRUCTIONS FOR COMPLETING APPLICATION FOR REGISTRATION  
FOR MOTOR FUEL TAXES**

- ITEM 1 You must provide the opening date of your business or the date of your first sale made in Tennessee if registering as an out-of-state taxpayer.
- ITEM 2 If you are currently registered with the Tennessee Department of Revenue, please give name and FEIN(s) or SSN(s).
- ITEM 3 You must check any of the business activities for which your business is liable.
- ITEM 4 You must check any of the license types that apply to your business. If you are required to post bond, you must check the type of bond you plan to use. Terminal operators must attach a list stating the location of every terminal. (SEE ITEM 15)
- ITEM 5 If you are blending fuels in Tennessee, please provide the product blended and the end products created.
- ITEM 6 If you transport fuel, please indicate what type of carrier you are.
- ITEM 7 You must answer yes or no. If yes, you will need to complete a pre-collection election with the Department of Revenue.
- ITEM 8 You must answer yes or no. If yes, you must furnish a \$50,000 minimum bond or 2½ times your average monthly tax liability, whichever is greater.
- ITEM 9 If you are applying for a suppliers license and are seeking a refiner status, please check yes or no. Refiner status allows you to make one tax-free sale or exchange of gasoline to another supplier with refiner status immediately following import into the bulk transfer/terminal system.
- ITEM 10 Please answer yes or no. Must have physical presence in Tennessee. This question applies to both petroleum products and fuel alcohol.
- ITEM 11 List the state(s) from which you import motor fuel into Tennessee, if applicable.
- ITEM 12 List the state(s) to which you export motor fuel into Tennessee, if applicable.
- ITEM 13 Please answer yes or no. If yes, you must attach a copy of Pre-collection agreement and:  
a. List all states in which you hold a motor fuel license and the license number in each state. (Prepare and attach separately.)  
b. List the terminal sources for products destined for Tennessee. (Prepare and attach separately.)  
c. List the suppliers from whom you will acquire products with Tennessee destinations. (Prepare and attach separately.)
- ITEM 14 You must provide a detailed description of the PRINCIPAL BUSINESS ACTIVITY, stating the MAJOR PRODUCTS sold or used.
- ITEM 15 You should provide your business name and location. If your location is a rural route number, also enter the highway number, the road name and the box number.
- ITEM 16 IF A DIFFERENT ADDRESS IS REQUIRED FOR MAILING PURPOSES, COMPLETE ITEM 16. If you have a Post Office Box, enter it here. All correspondence will be mailed to this address. If the location and mailing address are the same, write "same" in the blank.
- ITEM 17 YOU MUST PROVIDE A BUSINESS PHONE NUMBER, or another number where you can be reached during normal business hours.
- ITEM 18 You must provide the county where the business is located. You must provide the city, if business is located within the city limits.
- ITEM 19 YOU MUST HAVE A FEDERAL EMPLOYER'S IDENTIFICATION NUMBER if your business is a partnership, corporation, or if you pay wages to anyone other than yourself. Information about this number can be obtained from any Federal Internal Revenue Service Office.
- ITEM 20 You must provide the type of ownership of the business at this location.
- ITEM 21 You must identify owners, officers or partners and enter the social security number(s), home address and home telephone number for all owners, partners or corporate officers.
- ITEM 22 If owners, officers, and/or partners identified in ITEM 21 are currently or have previously been in business, you must provide the name, address and telephone number of each business.
- ITEM 23 You must answer yes or no. If yes, you must attach a separate sheet listing these names, titles, and federal or foreign jurisdictions.

- ITEM 24
- You must answer yes or no.
- ITEM 25
- THIS APPLICATION MUST BE SIGNED BY THE OWNER, A PARTNER, OR A CORPORATE OFFICER OF THE BUSINESS. DO NOT PRINT OR USE A SIGNATURE STAMP. THIS MUST BE AN ORIGINAL SIGNATURE. APPLICATIONS SIGNED BY AN ACCOUNTANT, BOOKKEEPER OR AGENT FOR THE BUSINESS WILL BE RETURNED TO YOU. UNSIGNED APPLICATIONS WILL ALSO BE RETURNED. YOU MAY ATTACH A SEPARATE SHEET FOR ADDITIONAL SIGNATURES.